

MEMORANDUM

Date: Tuesday, June 05, 2007 2:46 PM

From: Jeetesh D. Mistry
JEETESH D. MISTRY, CPA, P.C.

To: Himansu Udwadia
JEETESH D. MISTRY, CPA, P.C.

Subject: Welcome!

- 1) Maintain timesheets daily. (Complete before lunch and end of day)
- 2) Make a list of supplies you need.
- 3) General Office Etiquette:
 - a. Help keep all areas clean and organized. Office is cleaned once a week on Friday.
 - b. Limit personal phone calls.
 - c. Do not waste. Recycle when feasible, but always maintain professionalism.
- 4) Office Rules.
 - a. Don't ASSUME. Ask Questions.
 - b. Do not PLUG.
 - c. Work with one client at a time. Watch for clients with similar names.
We have a lot of clients with the last name PATEL, so make sure you talking the right PATEL. Also watch first name.
- 5) Always look for ways to simplify and clarify.
- 6) All suggestions are welcomed to help us stay more organized and efficient.



JEETESH D. MISTRY, CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT

3152 GOLF RIDGE BLVD., #102
DOUGLASVILLE, GA 30135

TELEPHONE (770) 920-8001

FAX (770) 920-0891

e-mail: jeetesh@cpamistry.com

Employment Agreement for Himansu Udwadia

We would like to welcome you as an employee of Jeetesh D. Mistry, CPA, P.C. The following is your employment agreement, including our rules of conduct. This agreement can be changed or updated with 30 days notice. Also note, that this is not inclusive of all rules of conduct.

You will be hired, effective June 7, 2007, as a Staff Accountant, with an initial introductory period through August 31, 2007.

Salary

Initial Salary will be \$12,000 per year and to be increased as follows:

July 1, 2007	\$18,000 per year
August 1, 2007	24,000 per year
September 1, 2007	30,000 per year
November 1, 2007	36,000 per year
January 1, 2008	42,000 per year

First pay date will be June 22, 2007 for the payroll period ending June 16, 2007, and every two weeks thereafter.

Introductory Period

The introductory period is intended to give new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. We use this period to evaluate the employee's capabilities, work habits, and overall performance. The employee agrees the employment relationship is at "At Will." Either party may terminate the employment relationship at any time, with or without cause and with or without notice.

Upon satisfactory completion of the introductory period, employees enter the "regular" employment classification.

Personal Days

The amount of paid personal days employees receive each year increases with the length of their employment as follows: Personal days begin accruing beginning after the introductory period.

Upon initial eligibility, 0.5 days per month
After 1 Year, .75 days per month
After 2 Years, 1 day per month
After 3 Years, 1.25 days per month
After 5 Years, 1.50 days per month

One day is equal to 8 hours.

Vacation will begin accruing from the first day after the introductory period, and no vacation will be allowed during the period of January 2 through April 15 of each year. Exceptions will be made for emergencies.

Additional/bonus days will be provided at the discretion of management.

Request for use of personal days should be approved 30 days in advance, unless used for illness or emergencies.

Holidays

Paid holidays provided to employees are as follows:

- New Years Day (January 1)
- Memorial Day (Last Monday in May)
- Independence Day (July 4)
- Labor Day (First Monday in September)
- Thanksgiving Day (Fourth Thursday in November)
- Friday, after Thanksgiving Day
- Christmas Day (December 25)

Holidays that fall on a weekend day, will be observed either on Friday or Monday depending on work schedules.

Bereavement Leave

Employees who wish to take time off due to the death of an immediate family member should notify us immediately. Up to two days of paid bereavement leave will be provided to all full time employees.

Paydays

Employees are paid bi-weekly. Each paycheck will include earnings for all work performed through the end of the previous payroll period.

Timekeeping

Accurately recording time worked is the responsibility of every employee. Time worked is all the time actually spent on the job performing assigned duties. Employees should accurately record the time they begin and end their work. Timesheet will be completed daily. All full time employees are required to work 40 hours a week, and all overtime has to be approved.

Bonus

Bonus pay will be determined by the discretion of Jeetesh Mistry, depending on employee performance and company profitability. Employees will receive bonus pay for clients referred. The bonus for referred clients will be 20% of fees collected in the first

year, and 5% of the fees collected thereafter. This referral bonus will also end at the termination of employment. Employees are not allowed to solicit potential clients without prior approval from Jeetesh Mistry.

Work Hours

Regular office hours are 8:00 pm to 5:00 pm, with lunch from 12pm to 1pm. Employee may be provided an office key and alarm access code, to access office only at regular hours. Prior permission will be required to access office after regular hours. Lunch hour will be one hour and a minimum of 30 minutes for special circumstances.

Employee Conduct and Work Rules

To ensure orderly operations and provide the best possible work environment, we expect employees to follow rules of conduct that will protect the interest and safety of employees of the company.

In addition we provide a drug-free, healthful and safe workplace. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

We do not have a formal dress policy and prefer to rely on every employee's good judgment to dress appropriately for business such as ours and the job he or she is performing. We do expect all employees to present a neat, professional, well-groomed appearance and courteous disposition. We feel these qualities go further than any other factor in making a favorable impression on the public and fellow workers.

Please avoid extremes in dress and behavior. Flashy, skimpy or revealing outfits and other non-business like clothing are unacceptable. No jeans or sneakers will be allowed.

Internet, e-mail, postage, supplies and all use of office equipment is provided for business use only. Prior permission will be required for any personal use. Your @cpamistry.com e-mail address can not be used as your personal e-mail address for friends and family.

I have read and understood the above and agree to your terms of employment.

Accepted by:

Himansu Udvardia

Date: _____

Jeetesh D. Mistry, CPA, P.C.

Date: _____

JEETESH D. MISTRY, CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT

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CONFIDENTIALITY AGREEMENT

This Confidentiality Agreement ("Agreement") is entered into on June 5, 2007, by and between Jeetesh D. Mistry, CPA, P.C. (Employer) and Himansu Udwadia (Employee).

"Confidential Information." For purposes of this Agreement, Confidential Information shall mean all strategic and development plans; financial conditions; business plans; co-developer identities; data; business records; customer lists; project records; market reports; employee lists; and business manuals, policies, and procedures; information relating to processes, technologies, or theory; and all other information made available to employee.

2. Non-Disclosure Obligations. Employee promises and agrees to receive and hold the Confidential Information in confidence. Without limiting the generality of the foregoing, Employee further promises and agrees:

- to protect and safeguard the Confidential Information against unauthorized use, publication, or disclosure.
- not to use any of the Confidential Information except for the business purposes.
- not to — directly or indirectly — in any way, reveal, report, publish, disclose, transfer, or otherwise use any of the Confidential Information except as specifically authorized by the Company in accordance with this Confidentiality Agreement.
- not to use any Confidential Information to unfairly compete or obtain an unfair advantage against the Company in any commercial activity, which may be comparable to the commercial activity contemplated by the parties in connection with the business purposes.
- to restrict access to the Confidential Information to those Company officers, directors, and employees who clearly need such access to carry out the business purposes.
- to advise each of the persons to whom Employee provides access to any of the Confidential Information, that such persons are strictly prohibited from making any use, publishing or otherwise disclosing to others, or permitting others to use for their benefit or to the detriment of the Company, any of the Confidential Information, and, upon request of the Company, to provide the Company with a copy of a written agreement to that effect signed by such persons.
- to comply with any other reasonable security measures requested in writing by the Company.

3. Exceptions. The confidentiality obligations hereunder shall not apply to Confidential Information which: is, or later becomes, public knowledge other than by a breach of the provisions of this Agreement; is in the possession of the Employee, as evidenced by written records; or is independently received by the Employee from a third party, with no restrictions on disclosure.

4. Return of Confidential Information. The Employee agrees, upon termination of the relationship or upon the written request of the Company, whichever is earlier, to promptly deliver to the Company all

records, notes, and other written, printed, or tangible materials in the possession of the individual, pertaining to the Confidential Information.

5. No Solicitation of Employees. The Employee agrees that he/she will not from the date of this Agreement, initiate contact with the Company's employees in order to solicit or induce any employee of the Company to terminate an employment relationship with the Company to accept employment with the Employee.

6. No Solicitation of Clients: The Employee agrees that he/she from the date of this Agreement, will not solicit clients to secure employment/services for friends/family, without prior permission from Jeetesh Mistry. Furthermore employee will notify Jeetesh Mistry, if employee provides any other services to clients of Jeetesh D. Mistry, CPA, P.C., which are similar in nature or which may provide a conflict of interest. When in doubt, please discuss with Jeetesh Mistry.

Company: Jeetesh D. Mistry, CPA, P.C.

Company Representative: _____ (Jeetesh Mistry) Date: _____

Employee/Consultant: Himansu Udwadia _____ Date: _____